

--- **2/31** on 1/15th Pound - the Budget of September 1939 overprints - 155 x 15 mm. ---

RP-855 - 1/15th pound Series "B", overprinted **2/31** by BABN for September 1939 - imperforate

The catalogue lists the 2/31st pound overprints on **RP-874** (the imperforate 1/15th pound Series "C" strip) as follows:

RP-940 - overprinted **2-31** by Imperial Tobacco for the September 1939 Budget

RP-987 - overprinted **2 - - - - 31** by Tuckett Tobacco for the September 1939 Budget - with 4 mm. figures

RP-988 - overprinted **2 - - - - 31** by Tuckett Tobacco for the September 1939 Budget - with 5 mm. figures

RP-959 - overprinted **2/31** by Macdonald Tobacco for the September 1939 Budget

RP-1000 - overprinted **2/31** by BABN for the September 1939 Budget

When the Budget of June 1940 was tabled, the 2/31st pound strip was rendered *obsolete*.

1,500 strips at 1/15th pound, when purchased prior to the September 1939 Budget, covered (1,500 x 1/15) 100 pounds of tobacco which, at the pre-war *excise duty* of 20¢ per pound, cost the manufacturer (0.20 x 100) \$20.00. Overprinted to **2-31** the same 1,500 strips now cover (1,500 x 2/31) 96.78 pounds of tobacco which, at the post-Budget excise duty of 25¢ per pound, amounts to (96.78 x 0.25) \$24.19 - *debit* the company \$4.19 per 1,500 overprinted 2/31st pound strips

The catalogue lists the definitive 2/31st pound Series "C" strip, the overprints, surcharges and re-surcharges, as follows:

RP-871 - 2/31st pound, imperforate, with 4 mm. blue control numbers

RP-977 - RP-871 rolled **1/17 LB.** by "Royal Canadian Tobacco" under the June 1940 Budget - imperforate

RP-978 - RP-871 rolled **1/17 LB.** by "Royal Canadian Tobacco" under the June 1940 Budget - imperforate

RP-996 - RP-871 overprinted **1 ---- 17** by "Tuckett Tobacco" under the June 1940 Budget - imperforate

RP-1022 - RP-870 overprinted **1/17** and **ONE SEVENTEENTHS / LB. TOBACCO** by BABN - *fine roulette*

RP-1023 - RP-871 overprinted **1/17** and **ONE SEVENTEENTHS / LB. TOBACCO** by BABN - imperforate

RP-1216 - RP-871 overprinted **1/15** and **2¢ / EXCISE TAX** by BABN under the June 1942 Budget - imperforate

RP-1290 - RP-1216 re-surcharged **4¢** and **■** by Imperial Tobacco for the March 1943 Budget - imperforate

RP-1706 - RP-871 overprinted **2/33** and surcharged **2¢ / EXCISE / TAX** by BABN for March 1943 - *control-free*

The 2/31st pound denomination first occurred when the wartime Budget of September 12th 1939 increased the

excise duty on manufactured tobacco from 20¢ to 25¢ per pound, and the manufacturers, attempting to maintain an unchanged price level on their brands, decreased their 1/15th pound package to 2/31st pounds.

Under the Budget of September 12th 1939, “Imperial Tobacco”, Granby, overprinted **RP-874** (the imperforate 1/15th pound strip) in black ink with a central 6 mm. Gothic **2-31**, plus a 4 mm. Gothic **2/31** on each side, and five horizontally stacked 11 mm. *killer lines* at the ends as the company provisional **RP-940**. *The control numbers naturally match the 1/15th pound sequence.*

Since the 1/15th pound strips were *on-hand* when the Budget was tabled, the “Customs & Excise” Collector had supervised its overprinting and adjusted his books, thus the strip has been *code dated*, and the tobacco was *excise duty paid* when the product was delivered for consumption. *The Montreal cancelled strip illustrated below is, however, from a later batch with higher control numbers.*



F7437904 10/39 RP-940 **2-31** on 1/15th pound, imperforate, coded **1-23-D / AJD**

In September 1939 “Tuckett Tobacco”, Hamilton, overprinted sheets of the imperforate 1/15th pound **P-615** in black ink with a central 4 mm. Roman **2 - - - 31**, with a 4 mm. Roman **2/31** at the left side and as a *killer* at the right side, plus a wide 5 mm. *killer* Roman **X** on the left end as the provisional **RP-987**. The overprinted strips have been *code dated*, and thus the sheets were obtained *post-Budget* and the tobacco was added *excise duty paid* when the product was delivered for consumption.



RP-987 - 2/31 on 1/15th pound, imperforate, control **H3772476**, with 4 mm. figures and a wide 5 mm. **X**
Coded **1-18-E / CJC** by “Tuckett Tobacco”, Hamilton, in September 1939

H3768751	09/39	RP-987	2/31 on 1/15th pound, imperforate, coded 1-18-E / CJC
H3772476★	09/39	RP-987	2/31 on 1/15th pound, imperforate, coded 1-18-E / CJC
H3786225	09/39	RP-987	2/31 on 1/15th pound, imperforate, coded 1-18-E / CJC
H3803087	09/39	RP-987	2/31 on 1/15th pound, imperforate, coded 1-18-E / CJC

In a later batch “Tuckett Tobacco” used a narrower 5 mm. Roman **X** and 5 mm. Roman figures as **RP-988**. The strips were also obtained *post-Budget* from “Customs and Excise”, Ottawa at a discount. The overprinted strips have been *code dated*, and thus the tobacco was *excise duty paid* when the product was delivered for consumption.



RP-988 - 2/31 on 1/15th pound, imperforate, control **H3859817**, with 5 mm. figures and a narrow 5 mm. **X**
Coded **1-18-E / AJD** by “Tuckett Tobacco”, Hamilton, in October 1939

H3848007	10/39	RP-988	2/31 on 1/15th pound, imperforate, coded 1-18-E / AJD
H3859757	10/39	RP-988	2/31 on 1/15th pound, imperforate, coded 1-18-E / AJD
H3859817★	10/39	RP-988	2/31 on 1/15th pound, imperforate, coded 1-18-E / AJD
H3859847	10/39	RP-988	2/31 on 1/15th pound, imperforate, coded 1-18-E / AJD

In October 1939 “Imperial Tobacco”, Montreal, overprinted a higher control numbered batch of the imperforate

1/15th pound **RP-874** in black ink with their central 6 mm. Gothic **2-31**, with a 4 mm. Gothic **2 / 31** at the sides, plus five horizontally stacked 11 mm. *killer* lines at the ends as the company provisional **RP-940**. The overprinted strips have been *code dated*, and thus the tobacco was *excise duty paid* when the product was delivered for consumption.



RP-940 - 2-31 on 1/15th pound, imperforate, control **H7364534**
Roller coded **6-10-D / AJD** by "Imperial Tobacco", Montreal, in October 1939

H7056668	10/39	RP-940	2-31 on 1/15th pound, imperforate, coded 6-10-D / AJD
H7323579	10/39	RP-940	2-31 on 1/15th pound, imperforate, coded 6-10-D / AJD
H7358959	10/39	RP-940	2-31 on 1/15th pound, imperforate, coded 6-10-D / AJD
H7364534★	10/39	RP-940	2-31 on 1/15th pound, imperforate, coded 6-10-D / AJD
H7391319	10/39	RP-940	2-31 on 1/15th pound, imperforate, coded 6-10-D / AJD
H7719289	10/39	RP-940	2-31 on 1/15th pound, imperforate, coded 6-10-D / AJD
H7729718	10/39	RP-940	2-31 on 1/15th pound, imperforate, coded 6-10-D / AJD

On a higher control numbered batch, in October 1939, "Tuckett Tobacco" again used the narrow 5 mm. Roman **X** and 5 mm. Roman figures. The strips were also obtained post-Budget from "Customs and Excise", Ottawa. *The illustrated, not the listed strip, has been previously shown.*



RP-988 - 2/31 on 1/15th pound, imperforate, control **H3772476**, with 5 mm. figures and a wide 5 mm. **X**
Coded **1-18-E / CJC** by "Tuckett Tobacco", Hamilton, in September 1939

H8067777	10/39	RP-988	2/31 on 1/15th pound, imperforate, coded 1-18-E / AJD
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Meanwhile "Imperial Tobacco", Montreal, had continued using **RP-940** - their **2-31** pound black Gothic overprint of the imperforate 1/15th pound strip again on a higher control numbered batch, which had been purchased at a discount from Ottawa at the increased excise duty rate under the September Budget. *The strip, illustrated below, is not in the collection.*



RP-940 - 2-31 on 1/15th pound, imperforate, control **H8950853**
Roller coded **6-10-D / AJD** by "Imperial Tobacco", Montreal, in October 1939

H8449923	10/39	RP-940	2-31 on 1/15th pound, imperforate, coded 6-10-D / AJD
H8462967	10/39	RP-940	2-31 on 1/15th pound, imperforate, coded 6-10-D / AJD
H8950853	10/39	RP-940	2-31 on 1/15th pound, imperforate, coded 6-10-D / AJD

It is probable that initially all of the major companies were purchasing un-surcharged sheets of **P-615** at a discount

from “Customs and Excise”, Ottawa, (some of which had been returned from the smaller companies) and applying their company surcharges. Both parties would stand to benefit financially from this arrangement, the BABN overprinting costs were being by-passed by Ottawa, and money was being saved by the companies - the war was in its initial stages and the King’s Printer (BABN) had more than enough printing to occupy their plant.

For the September 1939 Budget BABN also overprinted the imperforate 1/15th pound strip **RP-874** for use at 2/31st pound. The format used was a 7½ mm. dark blue Roman **2/31** in the center, plus a 2 mm. Gothic **2/31** at the sides, and six vertical dark blue *killer bars* at the ends as the BABN provisional **RP-1000**. *The control numbers match the 1/15th pound sequence.*



RP-1000 - 2/31 on 1/15th pound, imperforate, control **H9824054**

Coded **4-50-E / T-J-9** by “Royal Canadian Tobacco”, Toronto, in October 1939

H9824054★	10/39	RP-1000	2/31 on 1/15th pound, imperforate, coded 4-50E / T-J-9
H9826343	10/39	RP-1000	2/31 on 1/15th pound, imperforate, coded 4-50E / T-J-9
H9853610	10/39	RP-1000	2/31 on 1/15th pound, imperforate, coded 4-50E / T-J-9
H9864324	10/39	RP-1000	2/31 on 1/15th pound, imperforate, coded 1-23-D / AJD
H9872747	10/39	RP-1000	2/31 on 1/15th pound, imperforate, coded 1-23-D / AJD
H9922136	11/39	RP-1000	2/31 on 1/15th pound, imperforate, coded 1-23-D / BJD
J0000672	10/39	RP-1000	2/31 on 1/15th pound, imperforate, coded 1-18-E / AJD
J0159115	10/39	RP-1000	2/31 on 1/15th pound, imperforate, coded 1-18-E / AJD
J0316300	10/39	RP-1000	2/31 on 1/15th pound, imperforate, coded 1-18-E / AJD
J0407402	10/39	RP-1000	2/31 on 1/15th pound, imperforate, coded 1-18-E / AJD
J0450888★	10/39	RP-1000	2/31 on 1/15th pound, imperforate, coded 1-18-E / AJD
J0503532	10/39	RP-1000	2/31 on 1/15th pound, imperforate, coded 1-18-E / AJD
J0608071	11/39	RP-1000	2/31 on 1/15th pound, imperforate, coded 1-18-E / BJD
J0621739	11/39	RP-1000	2/31 on 1/15th pound, imperforate, coded 1-18-E / BJD
J0667024	10/39	RP-1000	2/31 on 1/15th pound, imperforate, coded 6-10-D / AJD
J0784397	10/39	RP-1000	2/31 on 1/15th pound, imperforate, coded 6-10-D / AJD
J0791537	10/39	RP-1000	2/31 on 1/15th pound, imperforate, coded 6-10-D / AJD
J1027890	10/39	RP-1000	2/31 on 1/15th pound, imperforate, coded 6-10-D / AJD
J1538609	10/39	RP-1000	2/31 on 1/15th pound, imperforate, coded 6-10-D / AJD
J1630889	10/39	RP-1000	2/31 on 1/15th pound, imperforate, coded 6-10-D / AJD
J1684627	10/39	RP-1000	2/31 on 1/15th pound, imperforate, coded 6-10-D / AJD
J1847275	10/39	RP-1000	2/31 on 1/15th pound, imperforate, coded 6-10-D / AJD
J1915131	10/39	RP-1000	2/31 on 1/15th pound, imperforate, coded 6-10-D / AJD
J1920399	10/39	RP-1000	2/31 on 1/15th pound, imperforate, coded 6-10-D / AJD
J1952904	10/39	RP-1000	2/31 on 1/15th pound, imperforate, coded 6-10-D / AJD
J2129214	10/39	RP-1000	2/31 on 1/15th pound, imperforate, coded 6-10-D / AJD
J2363087	11/39	RP-1000	2/31 on 1/15th pound, imperforate, coded 6-10-D / BJD
J2381471	11/39	RP-1000	2/31 on 1/15th pound, imperforate, coded 6-10-D / BJD
J3112762	11/39	RP-1000	2/31 on 1/15th pound, imperforate, coded 6-10-D / BJD
J3438465	11/39	RP-1000	2/31 on 1/15th pound, imperforate, mimeographed 6... 13D
J3455015		RP-1000	2/31 on 1/15th pound, imperforate, mimeographed 6... 13D
J3612828	12/39	RP-1000	2/31 on 1/15th pound, imperforate, coded 4-50E / X-L-9
J3613008	12/39	RP-1000	2/31 on 1/15th pound, imperforate, coded 4-50E / X-L-9
J3707156	11/39	RP-1000	2/31 on 1/15th pound, imperforate, coded 1-18-E / BJD
J3707426	11/39	RP-1000	2/31 on 1/15th pound, imperforate, coded 1-18-E / BJD
J3900605	11/39	RP-1000	2/31 on 1/15th pound, imperforate, coded 1-18-E / BJD
J4118141	11/39	RP-1000	2/31 on 1/15th pound, imperforate, coded 6-10-D / BJD
J4289663	11/39	RP-1000	2/31 on 1/15th pound, imperforate, coded 6-10-D / BJD
J4291061★	11/39	RP-1000	2/31 on 1/15th pound, imperforate, coded 6-10-D / BJD

<i>J4387107</i>		RP-1000	2/31 on 1/15th pound, imperforate, rolled 1-10-D
<i>J4389350</i>		RP-1000	2/31 on 1/15th pound, imperforate, rolled 1-10-D
<i>J4392923</i>		RP-1000	2/31 on 1/15th pound, imperforate, rolled 1-10-D
<i>J4421056</i>	11/39	RP-1000	2/31 on 1/15th pound, imperforate, coded 6-10-D / BJD
<i>J4560703</i>	11/39	RP-1000	2/31 on 1/15th pound, imperforate, coded 6-10-D / BJD
<i>J4982017</i> ★	12/39	RP-1000	2/31 on 1/15th pound, imperforate, coded 6-10-D / CJD

The following copies of **RP-855** were made on the Series “B” 1/15th pound imperforate **RP-839** and were roller cancelled by “Macdonald Tobacco”.



RP-855 - 2/31 on the 1/15th pound, imperforate, control **1598909**, on the Series “B” strip **RP-839**, rolled **1-10-D** by “Macdonald Tobacco”, Montreal

<i>1598889</i>	RP-855	2/31 on the imperforate 1/15th pound Series “B”, rolled 1-10-D
<i>1598909</i> ★	PR-855	2/31 on the imperforate 1/15th pound Series “B”, rolled 1-10-D

At the same time, “Macdonald Tobacco”, Montreal, mimeographed **RP-874** (the imperforate 1/15th pound strip) with a central 13 mm. thin Gothic **2/31** in purple ink, with an elite **2/31** on each side, plus five thin vertical *killer* lines at the ends as the company provisional **RP-959**. *The control numbers match the 1/15th pound sequence.*



RP-959 - 2/31 on 1/15th pound, imperforate, control **K1875873**
Rolled **1-10-D** by “Macdonald Tobacco”, Montreal

<i>K1875487</i>	RP-959	2/31 mimeograph on 1/15th pound, imperforate, rolled 1-10-D
<i>K1875873</i> ★	RP-959	2/31 mimeograph on 1/15th pound, imperforate, rolled 1-10-D

--- 2/31st Pound - definitive Series “C” - 152 x 15 mm. ---

The first listed *dated* use of **RP-871** (the imperforate 2/31st pound Series “C” strip) comes from “Macdonald Tobacco”, Montreal, in December 1939. Therefore the hidden letters “H-X” probably indicates that the die had been

prepared in 1938. The sum total of the preceding BABN provisional strips seems to have been added at the beginning of the 2/31st pound control number sequence which, to date, begins at **0067282** in December 1939.



RP-871 - 2/31st pound, imperforate, control **1661700** - a *paste-up* strip from a roll
Roller coded **AKA / 6-10D** by "Imperial Tobacco", Montreal, in January 1940

0067282	12/39	RP-871	2/31st pound, imperforate, mimeographed 1-10D-12-39
0099984	12/39	RP-871	2/31st pound, imperforate, rolled 6-10-D / CJD
0206788		RP-871	2/31st pound, imperforate, rolled 1-10-D
0337028	12/39	RP-871	2/31st pound, imperforate, rolled 6-10-D / CJD
0452843	12/39	RP-871	2/31st pound, imperforate, rolled 6-10-D / CJD
0487961	12/39	RP-871	2/31st pound, imperforate, rolled 6-10-D / CJD
0696143		RP-871	2/31st pound, imperforate, rolled 1-10-D
0948220	12/39	RP-871	2/31st pound, imperforate, rolled 6-10-D / CJD
1366126	12/39	RP-871	2/31st pound, imperforate, rolled 6-10-D / CJD
1493865	12/39	RP-871	2/31st pound, imperforate, rolled 6-10-D / CJD
1569913	01/40	RP-871	2/31st pound, imperforate, rolled 6-10D / AKA
1661700 ★	01/40	RP-871	2/31st pound, imperforate, rolled 6-10D / AKA
1765354	01/40	RP-871	2/31st pound, imperforate, rolled 6-10D / AKA
1801605	01/40	RP-871	2/31st pound, imperforate, rolled 6-10D / AKA
2081240 ★	03/40	RP-871	2/31st pound, imperforate, rolled 1-23D / CKA

2081240 definitely reads as **1-23D / CKA**. Have I mis-recorded some of the other strips?

2347763	04/40	RP-871	2/31st pound, imperforate, coded 4-50-E / A-D-0
2402922	11/39	RP-871	2/31st pound, imperforate, coded 1-18-E / BJD
2533642	12/39	RP-871	2/31st pound, imperforate, coded 1-18-E / CJD
2597051	12/39	RP-871	2/31st pound, imperforate, coded 1-18-E / CJD
2604481	12/39	RP-871	2/31st pound, imperforate, coded 1-18-E / CJD
2662654	01/40	RP-871	2/31st pound, imperforate, coded 1-18-E / AKA
2865895	01/40	RP-871	2/31st pound, imperforate, coded 1-18-E / AKA

When the Budget of June 24th 1940 increased the excise duty on manufactured tobacco from 25¢ to 35¢ per pound the companies, attempting to maintain the price level on their brands, further reduced the 2/31st pound package (already cut from 1/16th to 2/31st pounds under the September 1939 Budget) to 1/17th pounds, and the 2/31st pound package was discontinued.

“Royal Canadian Tobacco”, Toronto, overprinted sheets of the 2/31st pound **RP-871** in *magenta* ink with two vertical columns using 5 mm. Gothic characters reading **1/17 LB.** as the company overprint **RP-977**. It is possible that these 1/17th pound packages were intended for sale in Quebec, while the 1/16th pound pouch was to be sold across Canada, since a 10% tobacco tax had been enacted in the Province of Quebec on July 1st 1940.



RP-977 - **1/17 LB.** on 2/31st pound, imperforate, control **3024398**, with twin rose-coloured columns
Roller coded **A-G-0 / 4-50-E** by “Royal Canadian Tobacco”, Toronto, in July 1940

3007598	07/40	RP-977	1/17 LB. on 2/31st pound, imperforate, coded A-G-0 / 4-50-E
3012008	07/40	RP-977	1/17 LB. on 2/31st pound, imperforate, coded A-G-0 / 4-50-E
3012513	07/40	RP-977	1/17 LB. on 2/31st pound, imperforate, coded A-G-0 / 4-50-E
3012998	07/40	RP-977	1/17 LB. on 2/31st pound, imperforate, coded A-G-0 / 4-50-E
3013088	07/40	RP-977	1/17 LB. on 2/31st pound, imperforate, coded A-G-0 / 4-50-E
3015068	07/40	RP-977	1/17 LB. on 2/31st pound, imperforate, coded A-G-0 / 4-50-E
3015638	07/40	RP-977	1/17 LB. on 2/31st pound, imperforate, coded A-G-0 / 4-50-E
3018585	07/40	RP-977	1/17 LB. on 2/31st pound, imperforate, coded A-G-0 / 4-50-E
3021165 ★	07/40	RP-977	1/17 LB. on 2/31st pound, imperforate, coded A-G-0 / 4-50-E
3022652	07/40	RP-977	1/17 LB. on 2/31st pound, imperforate, coded A-G-0 / 4-50-E
3024398 ★	07/40	RP-977	1/17 LB. on 2/31st pound, imperforate, coded A-G-0 / 4-50-E

The collection contains the below illustrated copy of **RP-978** (the **1/17 LB.** on the 2/31st pound imperforate strip). Admittedly the overprint is very faint, but is in a *two separate columns*, and in *violet* ink.



RP-978 - **1/17 LB.** on 2/31st pound, imperforate, control **3086164**, with twin purple columns
Roller coded **A-G-0 / 4-50-E** by “Royal Canadian Tobacco”, Toronto, in July 1940

3086164 ★	07/40	RP-978	1/17 LB. on 2/31st pound, imperforate, coded 4-50E / A-G-0
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Meanwhile in the early months of 1940, the regular use of the imperforate 2/31st pound strip had continued pre-Budget at the larger companies. *The strip, illustrated below, is not in the collection.*



RP-871 - 2/31st pound, imperforate, control **8545214**
Roller coded **6-10D / CKA** by “Imperial Tobacco”, Montreal, in March 1940

3372210	01/40	RP-871	2/31st pound, imperforate, rolled 6-10D / AKA
3706663	01/40	RP-871	2/31st pound, imperforate, rolled 6-10D / AKA
4024916	01/40	RP-871	2/31st pound, imperforate, rolled 6-10D / AKA
4414601	01/40	RP-871	2/31st pound, imperforate, rolled 6-10D / AKA
4824785	01/40	RP-871	2/31st pound, imperforate, rolled 6-10D / AKA
5747590	02/40	RP-871	2/31st pound, imperforate, rolled 6-10D / BKA
5949145	02/40	RP-871	2/31st pound, imperforate, rolled 6-10D / BKA

6371078	02/40	RP-871	2/31st pound, imperforate, rolled 6-10D / BKA
6380601	02/40	RP-871	2/31st pound, imperforate, rolled 6-10D / BKA
6418979	02/40	RP-871	2/31st pound, imperforate, coded 1-18-E / BKA
7456687	02/40	RP-871	2/31st pound, imperforate, rolled 6-10D / BKA
7646404	02/40	RP-871	2/31st pound, imperforate, rolled 6-10D / BKA
8545214	03/40	RP-871	2/31st pound, imperforate, rolled 6-10D / CKA
8773930	03/40	RP-871	2/31st pound, imperforate, coded 1-18-E / CKA
8789318	03/40	RP-871	2/31st pound, imperforate, coded 1-18-E / CKA
8837649	03/40	RP-871	2/31st pound, imperforate, coded 1-18-E / CKA
8837709	03/40	RP-871	2/31st pound, imperforate, coded 1-18-E / CKA
8843589	03/40	RP-871	2/31st pound, imperforate, coded 1-18-E / CKA
8843649	03/40	RP-871	2/31st pound, imperforate, coded 1-18-E / CKA
9297060	03/40	RP-871	2/31st pound, imperforate, rolled 6-10D / CKA
9750326	03/40	RP-871	2/31st pound, imperforate, rolled 6-10D / CKA
A0045327	03/40	RP-871	2/31st pound, imperforate, rolled 6-10D / CKA
A0317155	03/40	RP-871	2/31st pound, imperforate, rolled 6-10D / CKA
A0317166	03/40	RP-871	2/31st pound, imperforate, rolled 6-10D / CKA
A0317169	03/40	RP-871	2/31st pound, imperforate, rolled 6-10D / CKA
A0383867	03/40	RP-871	2/31st pound, imperforate, coded 1-18-E / CKA
A0384167	03/40	RP-871	2/31st pound, imperforate, coded 1-18-E / CKA
A0384347	03/40	RP-871	2/31st pound, imperforate, coded 1-18-E / CKA
A0385715	03/40	RP-871	2/31st pound, imperforate, coded 1-18-E / CKA
A0401649	03/40	RP-871	2/31st pound, imperforate, coded 1-18-E / CKA
A0420757	03/40	RP-871	2/31st pound, imperforate, coded 1-18-E / CKA
A0422723	03/40	RP-871	2/31st pound, imperforate, coded 1-18-E / CKA
A0428307	03/40	RP-871	2/31st pound, imperforate, coded 1-18-E / CKA
A0428345	03/40	RP-871	2/31st pound, imperforate, coded 1-18-E / CKA
A0437064	03/40	RP-871	2/31st pound, imperforate, coded 1-18-E / CKA
A0437537	03/40	RP-871	2/31st pound, imperforate, coded 1-18-E / CKA
A0437627	03/40	RP-871	2/31st pound, imperforate, coded 1-18-E / CKA
A0437687	03/40	RP-871	2/31st pound, imperforate, coded 1-18-E / CKA
A0437747	03/40	RP-871	2/31st pound, imperforate, coded 1-18-E / CKA
A0437777	03/40	RP-871	2/31st pound, imperforate, coded 1-18-E / CKA
A0437807	03/40	RP-871	2/31st pound, imperforate, coded 1-18-E / CKA
A0487497	04/40	RP-871	2/31st pound, imperforate, coded 1-18-E / AKB
A0487527	04/40	RP-871	2/31st pound, imperforate, coded 1-18-E / AKB
A0487617	04/40	RP-871	2/31st pound, imperforate, coded 1-18-E / AKB
A0487647	04/40	RP-871	2/31st pound, imperforate, coded 1-18-E / AKB
A0489723	04/40	RP-871	2/31st pound, imperforate, coded 1-18-E / AKB
A0489753	04/40	RP-871	2/31st pound, imperforate, coded 1-18-E / AKB
A0489813	04/40	RP-871	2/31st pound, imperforate, coded 1-18-E / AKB
A0494994	04/40	RP-871	2/31st pound, imperforate, coded 1-18-E / AKB
A0671233	04/40	RP-871	2/31st pound, imperforate, coded 1-18-E / AKB
A0673748	04/40	RP-871	2/31st pound, imperforate, coded 1-18-E / AKB
A0824234	04/40	RP-871	2/31st pound, imperforate, rolled 6-10D / AKB
A1034779	04/40	RP-871	2/31st pound, imperforate, rolled 6-10D / AKB
A1090759	04/40	RP-871	2/31st pound, imperforate, rolled 6-10D / AKB
A1151224	04/40	RP-871	2/31st pound, imperforate, rolled 6-10D / AKB
A1172219	04/40	RP-871	2/31st pound, imperforate, rolled 6-10D / AKB
A1269421	04/40	RP-871	2/31st pound, imperforate, rolled 6-10D / AKB
A1269430	04/40	RP-871	2/31st pound, imperforate, rolled 6-10D / AKB
A1697564	04/40	RP-871	2/31st pound, imperforate, rolled 6-10D / AKB
A2657081	04/40	RP-871	2/31st pound, imperforate, rolled 6-10D / AKB
A2785027	04/40	RP-871	2/31st pound, imperforate, coded 1-18-E / BKB
A2830308	05/40	RP-871	2/31st pound, imperforate, coded 1-18-E / BKB
A2836078	05/40	RP-871	2/31st pound, imperforate, coded 1-18-E / BKB
A2874148	05/40	RP-871	2/31st pound, imperforate, coded 1-18-E / BKB
A2882535	05/40	RP-871	2/31st pound, imperforate, coded 1-18-E / BKB
A2882655	05/40	RP-871	2/31st pound, imperforate, coded 1-18-E / BKB
A3047431	05/40	RP-871	2/31st pound, imperforate, coded 1-23D / 50

Evidently “Imperial Tobacco”, Granby, began date coding their production using the old Tuckett system - thus **50** reads as

the 5th month of 1940. Judging by the following strip the ‘brass’ soon corrected their dating.

A3091984	05/40	RP-871	2/31st pound, imperforate, rolled 1-23D / BKB
A5987292	05/40	RP-871	2/31st pound, imperforate, rolled 6-10D / BKB
A6559572	05/40	RP-871	2/31st pound, imperforate, rolled 6-10D / BKB
A6585901	05/40	RP-871	2/31st pound, imperforate, rolled 6-10D / BKB
A6609958	05/40	RP-871	2/31st pound, imperforate, rolled 6-10D / BKB
A6843065	05/40	RP-871	2/31st pound, imperforate, rolled 6-10D / BKB
A7007926	05/40	RP-871	2/31st pound, imperforate, coded 1-18-E / BKB
A7103019	05/40	RP-871	2/31st pound, imperforate, coded 1-18-E / BKB
A7140310	06/40	RP-871	2/31st pound, imperforate, coded 1-18-E / CKB
A8244069	06/40	RP-871	2/31st pound, imperforate, coded 1-18-E / CKB
A8283843	06/40	RP-871	2/31st pound, imperforate, coded A-F-0 / 4-50-E
A8674726	06/40	RP-871	2/31st pound, imperforate, rolled 6-10D / CKB
A8744767	06/40	RP-871	2/31st pound, imperforate, rolled 6-10D / CKB
A9090098	06/40	RP-871	2/31st pound, imperforate, rolled 6-10D / CKB

The 2/31st pound package had been the result of the September 1939 Budget and, with tabling of the Budget of June 1940, the size was no longer required. **RP-871** had become obsolete.

In July 1940 “Imperial Tobacco”, Granby, overprinted **RP-871** (the *obsolete* 2/31st pound strips) with a central 6 mm. Gothic **1-17**, with a 4 mm. Gothic **1/17** on each side, plus five horizontally stacked 11 mm. *killers* at the ends as the company provisional **RP-949**. *The control numbers naturally match the 2/31st pound sequence.* I would think that the revival of this 1/17th pound overprint, in July 1940, was directly connected with the Province of Quebec’s July 1st imposition of a 10% tobacco tax.



RP-949 - 1-17 on 2/31st pound, imperforate, control **A9689451**
Roller coded **1-23D / AKC** by “Imperial Tobacco”, Granby, in July 1940

A9446117	07/40	RP-949	1-17 on 2/31st pounds, imperforate, coded 1-23D / AKC
A9458798	07/40	RP-949	1-17 on 2/31st pounds, imperforate, coded 1-23D / AKC
A9536154	07/40	RP-949	1-17 on 2/31st pounds, imperforate, coded 1-23D / AKC
A9575390★	07/40	RP-949	1-17 on 2/31st pounds, imperforate, coded 1-23D / AKC
A9656181	07/40	RP-949	1-17 on 2/31st pounds, imperforate, coded 1-23D / AKC
A9656381	07/40	RP-949	1-17 on 2/31st pounds, imperforate, coded 1-23D / AKC
A9656851	07/40	RP-949	1-17 on 2/31st pounds, imperforate, coded 1-23D / AKC
A9686245★	07/40	RP-949	1-17 on 2/31st pounds, imperforate, coded 1-23D / AKC
A9688066★	07/40	RP-949	1-17 on 2/31st pounds, imperforate, coded 1-23D / AKC
A9689451★	07/40	RP-949	1-17 on 2/31st pounds, imperforate, coded 1-23D / AKC
A9788676	07/40	RP-949	1-17 on 2/31st pounds, imperforate, coded 6-10D / AKC
A9862084	07/40	RP-949	1-17 on 2/31st pounds, imperforate, coded 6-10D / AKC

Similarly in July 1940 “Tuckett Tobacco”, Hamilton, overprinted the *obsolete* **RP-871** (the imperforate 2/31st pound strip) in black ink with a 4½ mm. Roman **1 ---- 17** in the center, with a 4½ mm. Roman **1 / 17** in the left cancellation panel and as a *killer* on the right end, plus a 4½ mm. *killer* Roman **X** on the left end as the company provisional **RP-996**. *The control numbers match the 2/31st pound sequence.* The code dating indicates that the strips

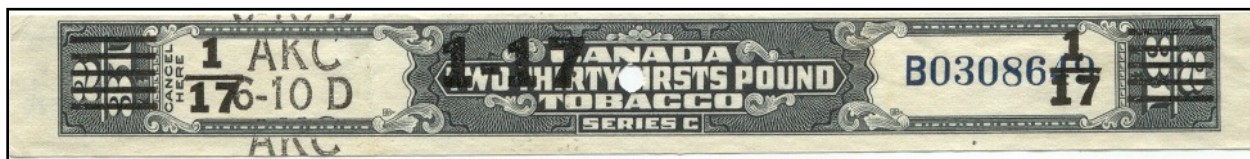
were obtained under the new Budget, and thus the tobacco was *excise duty paid* when the packages were delivered for consumption.



RP-996 - 1/17 on 2/31st pound, imperforate, control **B0039849**
Coded **1-18-E / AKC** by “Tuckett Tobacco”, Hamilton, in July 1940

B0035850 ★	07/40	RP-996	1/17 on 2/31st pound, imperforate, coded 1-18E / AKC
B0039481	07/40	RP-996	1/17 on 2/31st pound, imperforate, coded 1-18E / AKC
B0039849 ★	07/40	RP-996	1/17 on 2/31st pound, imperforate, coded 1-18E / AKC
B0044970	07/40	RP-996	1/17 on 2/31st pound, imperforate, coded 1-18E / AKC
B0049837	07/40	RP-996	1/17 on 2/31st pound, imperforate, coded 1-18E / AKC
B0060920	07/40	RP-996	1/17 on 2/31st pound, imperforate, coded 1-18E / AKC
B0087262	07/40	RP-996	1/17 on 2/31st pound, imperforate, coded 1-18E / AKC
B0095749	07/40	RP-996	1/17 on 2/31st pound, imperforate, coded 1-18E / AKC
B0107638	07/40	RP-996	1/17 on 2/31st pound, imperforate, coded 1-18E / AKC

The previously listed “Imperial Tobacco” 1/17th pound overprint of 2/31st pounds **RP-949** in a later batch of strips which were purchased at a discount from “Customs and Excise”, and overprinted at Montreal and Granby. The *code dating* indicates that the strips were obtained under the new Budget, and thus the tobacco was *excise duty paid* when the packages were delivered for consumption. *The strip, illustrated below, is not in the collection.*



RP-949 - 1-17 on 2/31st pound, imperforate, control **B0308649**
Roller coded **6-10D / AKC** by “Imperial Tobacco”, Montreal, in July 1940

B0308649	07/40	RP-949	1-17 on 2/31st pound, imperforate, coded 6-10D / AKC
B0319903	07/40	RP-949	1-17 on 2/31st pound, imperforate, coded 6-10D / AKC
B0352741	07/40	RP-949	1-17 on 2/31st pound, imperforate, coded 6-10D / AKC
B0384027	07/40	RP-949	1-17 on 2/31st pound, imperforate, coded 1-23D / AKC
B0389314	07/40	RP-949	1-17 on 2/31st pound, imperforate, coded 6-10D / AKC
B0530210	07/40	RP-949	1-17 on 2/31st pound, imperforate, coded 6-10D / AKC
B0618380	07/40	RP-949	1-17 on 2/31st pound, imperforate, coded 6-10D / AKC
B0667883	07/40	RP-949	1-17 on 2/31st pound, imperforate, coded 6-10D / AKC
B0857312	07/40	RP-949	1-17 on 2/31st pound, imperforate, coded 6-10D / AKC

“Macdonald Tobacco” either used these imperforate 2/31st pound strips prior to the tabling of the June 24th 1940 Budget, or as shown by the dating was still producing the 2/31st pound package after the Budget (which was not an uncommon practice for “Macdonald Tobacco”).



RP-871 - 2/31st pound, imperforate, control **B1782454**
 Roller coded **1-10-D-9-40** by "Macdonald Tobacco", Montreal in September 1940

B0861007		RP-871	2/31st pound, imperforate, rolled 1-10-D
B0867346		RP-871	2/31st pound, imperforate, rolled 1-10-D
B1643727		RP-871	2/31st pound, imperforate, rolled 1-10-D
B1757836	09/40	RP-871	2/31st pound, imperforate, rolled 1-10-D-9-40
B1782454★	09/40	RP-871	2/31st pound, imperforate, rolled 1-10-D-9-40

In July 1940 to provide 1/17th pound strips, BABN overprinted their control-free sheets of **RP-871** (the *obsolete* imperforate 2/31st pound strip) using a central dark blue 7½ mm. Roman **1/17**, with a 2½ mm. Gothic **1/17** on the left side, and a 2 and 2½ mm. Gothic two-line printed inscription **ONE SEVENTEENTH / LB. TOBACCO** in the control panel, plus six vertical *killer* lines at the ends, as the provisional **RP-1023**.



RP-1023 - Roller coded **1-23D / BKC** by "Imperial Tobacco", Granby in July 1940

No controls	07/40	RP-1023	1/17 on 2/31st pound, imperforate, coded 1-23D / AKC
No controls★	08/40	RP-1023	1/17 on 2/31st pound, imperforate, coded 1-23D / BKC
No controls	07/40	RP-1023	1/17 on 2/31st pound, imperforate, coded 6-10D / AKC
No controls	08/40	RP-1023	1/17 on 2/31st pound, imperforate, coded 6-10D / AKC



RP-1023 - Coded **1-18-E / AKC** by "Tuckett Tobacco", Hamilton, in July 1940

No controls★	07/40	RP-1023	1/17 on 2/31st pound, imperforate, coded 1-18-E / AKC - 2 copies
No controls★	08/40	RP-1023	1/17 on 2/31st pound, imperforate, coded 1-18-E / BKC
No controls	09/40	RP-1023	1/17 on 2/31st pound, imperforate, coded 1-18-E / CKC



RP-1023 - Coded **6..13D / 04D2** by “Rock City Tobacco” in November 1940

No controls★ 11/40 RP-1023 **1/17** on 2/31st pound, imperforate, coded **6..13D / 04D2**

No controls 09/40 RP-1023 **1/17** on 2/31st pound, imperforate, coded **4-50E / A-I-0**

RP-1022 - RP-870 overprinted **1/17** and **ONE SEVENTEENTHS / LB. TOBACCO** by BABN - *fine roulette*

The same format in *fine roulette* (**RP-870** is *not* catalogued as *fine roulette* without this overprint) has been catalogued as **RP-1022**. The collection contains a single copy of the **1/17** overprint on 2/31st pound *fine roulette* strip with an undated roller cancellation by “Landau & Cormack, Ltd.”, Montreal.



RP-1022 - **1/17** on 2/31st pound, *fine roulette*, without control numbering
Roller coded in blue ink **L.C.L. / 18-10-D** by “Landau & Cormack, Ltd.”, Montreal

No controls★ RP-1022 **1/17** on 2/31st pound, *fine roulette*, coded **L.C.L. / 18-10-D**

--- 1/15 overprint on 2/31st pounds - 155 x 15 mm. - for the June 1942 Budget ---

Anticipating the printing of the “Series of 1942” strips, and not wanting to print additional 1/15th pound Series “C” strips, in 1943 BABN overprinted *obsolete* 2/31st pound sheets of **RP-871** for use at 1/15th pounds as **RP-1216**, using a central 7½ mm. dark blue Roman **1/15**, a 2 mm. Gothic **1/15**, and a two-line blue 2½ and 1 mm. Gothic **2¢ / EXCISE TAX** at the left, and six vertical killer lines at each end. The *small print* surcharge format is identical with that used on the “Plug Tobacco” stamps for the 1942 and 1943 Budgets.



RP-1216 - 1/15 and 2¢ / EXCISE TAX on 2/31st pound, imperforate, control **B2482233**
Roller coded **1-10-D** by “Macdonald Tobacco”, Montreal

B2254032	02/43	RP-1216	1/15 and 2¢ / EXCISE TAX on 2/31st pound, imperf, coded 6-10D / BOA
B2263854	02/43	RP-1216	1/15 and 2¢ / EXCISE TAX on 2/31st pound, imperf, coded 6-10D / BOA
B2266354	02/43	RP-1216	1/15 and 2¢ / EXCISE TAX on 2/31st pound, imperf, coded 6-10D / BOA
B2468625		RP-1216	1/15 and 2¢ / EXCISE TAX on 2/31st pound, imperf, rolled 1-10-D
B2482233 ★		RP-1216	1/15 and 2¢ / EXCISE TAX on 2/31st pound, imperf, rolled 1-10-D
B2494404	02/43	RP-1216	1/15 and 2¢ / EXCISE TAX on 2/31st pound, imperf, rolled 1-10-D-2-43
B2569093	02/43	RP-1216	1/15 and 2¢ / EXCISE TAX on 2/31st pound, imperf, coded 6-10D / BOA
B2578095	02/43	RP-1216	1/15 and 2¢ / EXCISE TAX on 2/31st pound, imperf, coded 6-10D / BOA
B2614459	02/43	RP-1216	1/15 and 2¢ / EXCISE TAX on 2/31st pound, imperf, rolled 1-10-D-2-43
B2632944		RP-1216	1/15 and 2¢ / EXCISE TAX on 2/31st pound, imperf, rolled 1-10-D

Under the March 1943 Budget “Imperial Tobacco”, Montreal re-surcharged sheets of the preceding **RP-1216** with **4¢** and **■** as **RP-1290**. As can be seen from the control numbers, these were the last sheets of **RP-871**.



RP-1290 - 4¢ and ■ over 1/15 and 2¢ / EXCISE TAX on 2/31st pound, imperforate, control **B3586089**
Roller cancelled **6-10D / AOB** by “Imperial Tobacco”, Montreal, in March 1943

B3586089 ★	04/43	RP-1290	4¢ and ■ over 1/15 and 2¢ / EXCISE TAX on 2/31st pound, imperforate, coded 6-10D / AOB
B3612136	04/43	RP-1290	4¢ and ■ over 1/15 and 2¢ / EXCISE TAX on 2/31st pound, imperforate, coded 6-10D / AOB

Note: apparently this was the end of the 2/31st pound control number sequence

The control numbers on the 2/31st pound strip have run through the two control sequence from **0000001** to **A999999** and continued on to **B3632944**, so at this point the 2/31st pound total is 23,632,944 strips.

Note: each control sequence covers 10,000,000 strips

--- 2/33 overprint on 2/31st pounds - 155 x 15 mm. - for the March 1943 Budget ---

The illustrated strips were apparently received by “Royal Canadian Tobacco”, Toronto, under the June 1940 Budget as **RP-871** (the imperforate 2/31st pound strip) but were *without control numbering*. The company initially applied their coding as **B.L.1 / 4-50E** for December 1941 without realizing that the control numbers were missing. The batch of strips (some code cancelled and some un-cancelled) was then returned as defective to Ottawa, and trans-shipped to BABN, where they were set aside.

Under the Budget of March 1943, BABN surcharged these unwanted 2/31st pound strips in the center with a dark blue 7½ mm. Gothic **2/33** and the requisite **2¢ / EXCISE / TAX** surcharge as the provisional **RP-1706**. With the “Series of 1942” then in production, the batch was returned to “Royal Canadian Tobacco” with permission for use “*as is*”, and the company subsequently coded the second, as yet uncoded strip, with **C.D.3 / 4-50E** in April 1943.



RP-1706 - 2/33 over **2¢ / EXCISE / TAX** on 2/31st pound, imperforate, *without* control numbering
Roller cancelled **B. L. 1 / 4-50E** for December 1941 by “Royal Canadian Tobacco”, Toronto



RP-1706 - 2/33 over **2¢ / EXCISE / TAX** on 2/31st pound, imperforate, *without* control numbering
Roller cancelled **C. D. 3 / 4-50E** for April 1943 by “Royal Canadian Tobacco”, Toronto

No controls ★	04/43	RP-1706	2/33 over 2¢ / EXCISE / TAX on 2/31st pound, coded 4-50E / B. L. 1
No controls ★	04/43	RP-1706	2/33 over 2¢ / EXCISE / TAX on 2/31st pound, coded 4-50E / C. D. 3 - 2 copies

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